IN THE SUBSTITUTE SPECIFICATION

Please replace the paragraph beginning at page 10, line 1, with:

The characteristic impedance of the matching layer with respect to a pair of $(Z_f)^{(0)}$ and $(Z_t)$ is determined based on the following formula 3 proposed by Goll.

$$\ln \frac{Z_{i+1}}{Z_i} = 2^{-n} C_i^n \ln \frac{Z_t}{Z_f^{(0)}} \qquad \cdots (3)$$

where $i = 0, \ldots, n$, $Z_0 = (Z_f)^{(0)}$, $Z_{n+1} = Z_t$,

~~$C_n^i = \frac{n!}{(n-i)!\, i!}$~~

$$C_i^n = \frac{n!}{(n-i)!\, i!}$$

n: the number of matching layers,

$Z_t$: the acoustic impedance of front load material.